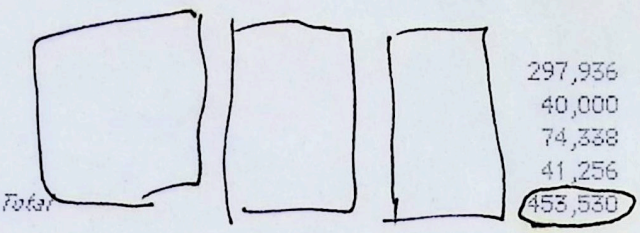
1992 Budget Projection (Updated Printed 12/11/91, 1:30 PM)

	1990 Actual (shld dbl check)	1991 Actual for 1st 3 Qtrs	1991 Est. for full year	1992 Current Projection
1992 Earned Income Estimates:				
As of 11/30/91				297,936
Est. Additional from Dec 91 Revenues				40,000
Est. from 1992 Renewal Revenues				74,338
1992 New Sub Earned Income (non incl. DM)				41,256
Total				453,530



WER Summary

WER INCOME

	1990 Actual (shld dbl check)	1991 Actual for 1st 3 Qtrs	1991 Est. for full year	1992 Current Projection
414,679.75 Renewal Subscription Revenues	491,929	231,073	400,000	~~355,147~~ 373,000
0 New Subscription Revenues (not incl. DM)	0	0		85,915
Change in Sub Liability (not incl. DM)	-95,214	79,000		~~12,498~~ - 48,000 (INCR)
Foreign & First Class Postage Income	0	0	10,000	17,400 * 40,000
101,381.43 Newsstand Sales (Alternative Distributors)	89,771	52,125	80,000	90,000
74,757.89 Newsstand Sales (National Distributor)	87,993	80,452	105,000	88,000
19,346.00 Mailing List Sales	24,851	14,560	20,000	22,950
15,851.36 Back Issue/Single Copy Direct Sales	13,492	11,994	16,000	16,000
25,207.61 Book & Product Sales	33,550	12,526	30,000	30,000
14,424.81 Contributions (Primarily Supporting Subscribers)	22,402	5,713	12,000	15,000
8,551.97 Unclassifieds Sales	7,991	7,131	9,500	9,000
576.62 Post Hosties Income	0	564	564	0
TOTAL WER INCOME	*676,565*	*495,137*	*683,064*	*741,880*

WER EXPENSES			
Printing WER	95,598	72,241	96,000
Pre-Press Expenses WER	17,314	14,236	19,000
Sub Fulfillment Direct Expenses (Excl Postage)	29,800	45,916 — FY is low	4,000
Sub Fulfillment Postage (2nd Class Domestic)	0	0	12,800
Sub Fulfillment Postage (2nd Class Foreign)	0	0	7,200
Subs Filfillment Postage (FC & AIR)	0	0	5,620
Newsstand/AD Direct Expenses (Excl Shipping)	8,437	6,282	2,880 } Low?
Newsstand/AD Shipping Expenses	0	0	4,100 }
Newsstand/Nat'l Direct Expenses (Excl Shipping)	11,237	11,386	5,760
Newsstand/National Shipping Expenses	0	0	9,000
Mailing List Direct Expenses	3,164	1,618	1,434
Mailing List Commissions	0	0	6,885
WER Publishing Pay	0	0	25,000
WER Publishing OPS	0	0	0
WER Publishing Misc. Expenses	0	0	0
WER Editorial Pay	57,824	54,190	72,200
WER Editorial OPS	20,176	0	25,000
WER Writers	30,919	20,830	20,000
WER Illustrators/Photographers	0	0	8,000
WER Misc Editorial Expenses	4,826	1,807	2,500
WER Access/Library Pay	14,359	7,344	0
WER Misc. Access/Library Expenses	2,214	1,156	2,200
WER Editorial Equipment Purchases	0	0	0
WER Editorial Training Expenses	0	0	0
WER Production Pay	56,349	44,450	52,160
WER Production OPS	288	0	0
WER Outside Production Services	6,150	2,377	6,100
WER Production Typesetter Service & Supplies	0	0	3,960
WER Production Supplies	2,684	2,520	3,400
WER Production Equipment Purchases	0	0	0
WER Production Training Expenses	0	0	0
Fulfillment Pay	22,278	0	36,171
Fulfillment OPS	827	0	1,500
Credit Card Discount	3,795	1,911	4,000
~~Fulfillment Misc Expenses~~	0	0	0
Fulfillment Supplies & Misc	2,684	0	4,000
Fulfillment Equipment Purchases	0	0	0
Fulfillment Training Expenses	0	0	0

JE

Single Copy/Back Issues Purchases	0	0		0
Single Copy/Back Issue Fulfillment Postage	0	0		0
Single Copy/Back Issue - Change in Inventory	0	0		0
Books/Products Purchases	16,036	8,085		12,000
Books/Products Outside Fulfillment Expenses	5,445	3,180		6,000
Books/Products Fulfillment Postage	0	0		3,000
Books/Products Change in Inventory	0	0		0
Books/Products Production Pay	0	0		500
Circulation Pay	32,550	18,645		25,000
Circulation OPS	0	0		0
WER Renewal Expenses	22,367	0		24,133
WER Billing Expenses	0	0		10,347
Circulation Promo Expenses	31,642	24,091		38,330
Circulation Supplies	2,684	0		0
Circulation Equipment Purchases	0	0		0
Circulation Training Expenses	0	0		1,000
Circulation-Related Production Pay	0	0		10,000
TOTAL WER EXPENSES	*501,647*	*342,266*	*0*	*571,180*
WER DEPARTMENT NET	*174,918*	*152,871*	*683,064*	*170,699*

1992 Budget Projection (Updated Printed 12/11/91, 1:30 PM)

Corporate Department Summary

	CORPORATE INCOME				
6,050.50	Interest Income	5,893	5,480		2,000
2,650.61	Misc. Income (incl. Sale of Assets 150.00 / Misc. Royal. Mess. Accept 12.02.04 / 1,218.61)	7,046	2,651		3,000
0.00	Contributions Corporate & In-Kind ("Fundraising")	0	0		0
	TOTAL CORPORATE INCOME	12,939	8,131	0	5,000
	CORPORATE EXPENSES				
	Director Pay	20,517	26,250	35,000	35,000
	Business Manager Pay	24,749	15,002	20,000	0 → MOVED TO OVER-RUN.
	Pre-Project Pay	2,346	0		0
	Accountant/Bookkeeper Pay	0	0		25,000 - 100% CG - TOO HIGH
JE	Office Pay	36,221	24,260	30,000	13,013 - 2/3 NANCY
	G & A Production Pay	0	0		500
	Corporate Training Expenses	0	0		1,000
	Building Rent		40 31,161.22	56 rent?	
	Container Rent	37,182	34,869 →	42,212	44,436 ok (Comp to 91.)
Rent - 588	Building Maintenance	2,610	1980 1800	2640.	2,640
	Utilities	1,963	0		2,000 - CLN - 1,000; OTHER 1,000.
	Telephone	3,251	3,369	4,500	4,500 - WORK W/WELL to decrease.
	Office Postage	6,777	5,121	6,900	7,000 OK.
		8,583	6,539	9,000	9,000 MOVE WER, BI, BK, PROJ FFL. POSTAGE OUT
	Workers Comp	3,386	6,423		3,763
	Payroll Taxes	27,963	20,369	28,000	30,727 FUNCTION
	Property & Liability Insurance	1,942	0 ?	?	2,100
	Taxes (Other Than Payroll)	3,351	1,588	2,100	3,350 HIGH?
	Vacation/Holiday Pay	6,100	12,000	17,000	20,694
	Medical Benefits	5,005	0 ?	?	4,703
	Other Benefits	0	0	0	0
	Office Supplies	10,204	4,167		6,000 DETAIL!
	Equipment Rental, Maintenance & Supplies	4,655	2,615		3,000 HIGH by a bit?
	Corporate Equipment Purchases	0	0		0 LOW?
	Moving/Office Renovation Expenses	0	0		2,500 SPECIFY
	Misc. Admin Expenses	3,664	574		3,000 DETAIL.
	Board of Directors Expenses	0	0		~~1,500~~ ~~1,000~~ 500.
	Misc. Operating Expenses	1,236	1,703		2,000 DETAIL
	Depreciation	11,366	9,000	12,000	12,000 } ask CG.
	Amortization	4,834	3,000	4,000	4,000 }
	WELL Repay Expenses	0	0		0
	Reserve	0	0		0
	Legal, Professional & Copyright	1,323	246		2,000 1500
	Interest & Penalties	2,075	1,214		1,000 INCL AGRA (MOVE)
	Bank Service Fees	586	172		300

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Fundraising Pay	0	0	0
Fundraising OPS	0	0	0
Fundraising Expenses	0	0	500
TOTAL CORPORATE EXPENSES	*231,889*	*179,480*	*247,226*
CORPORATE DEPARTMENT NET	*-219,350*	*-170,349*	*-242,226*

Point Foundation Net	-40,388	-14,938	-71,527
Staff on Payroll:			
Executive Director (KT 1992)			35,000
Business Manager (KJ)			25,000
Accountant (CG)			25,000
Bookkeeper (?)			0
Office Manager (NB)			19,520
Assistant to Director (?)			0
Circulation Director (TW)			25,000
Customer Service Manager (LJ)			23,424
Data Entry Clerk (JM)			6,240
Managing Editor - WER (JE)			25,000
Assistant Editor - WER (RN)			25,000
Contributing Editor/Tools - WER (JB)			6600
Editorial Assistant - WER (RB)			12,500
Copy Editor - WER (JD)			15,600
Access/Librarian - WER (DB)			15,000
Art Director - WER (KO)			17,014
Typesetter - WER (JD)			9,442
Paste-Up/Photographer - WER (DR)			11,660
Proofreader - WER (HR)			1,544
Production Work - Circ Promo (?)			10,000
Production Work - Direct Mail (?)			5,000
Production Work - G & A (?)			0
Production Work - Products (e.g. T-Shirts) (?)			0
Editor - Chronicle Column (RK)			0
Total:			313,544
Independent Contractors (IPS):			
Editor - WER (HLR)			25,000
Guest Editor - WER (?)			0
For Reference			
Workers Comp:	3,386	6,423	3,763
Payroll Taxes:	27,963	20,369	30,727
Vacation/Holiday Pay:	6,100	12,000	20,694
Medical Benefits:	5,005	0	4,703
Other Benefits:	0	0	0
Total Payroll-Related Expenses	*42,454*	*38,792*	*59,887*
SUMMARY OF DIRECT PAYROLL O/H			
Pct of Payroll added for Workers Comp:	1.18%	1.20%	1.20%
Pct of Payroll added for Payroll Taxes:	9.78%	9.80%	9.80% — check %
Pct of Payroll added for Vacation/Holiday Pay:	2.13%	6.60%	6.60%
Pct of Payroll added for Medical Benefits:	1.75%	1.90%	1.50%
Pct of Payroll added for Other Benefits:	0.00%	0.00%	0.00%
Pct of Payroll added for All Direct O/H:	*14.85%*	*19.50%*	*19.10%*